

 सत्यमेव जयते	राजस्थान राजपत्र विशेषांक	RAJASTHAN GAZETTE Extraordinary
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उप-खण्ड (II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये  
कानूनी आदेश तथा अधिसूचनाएं।

**FINANCE DEPARTMENT**

**(TAX DIVISION)**

**NOTIFICATION**

**Jaipur, December 20, 2019**

**S.O. 145** .-In exercise of the powers conferred by sub-rule (4) to rule 48 of the Rajasthan Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the State Government, on the recommendations of the Council, hereby notifies registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This notification shall come into force from the 1<sup>st</sup> day of April, 2020.

**[F.12(46)FD/Tax/2017-Pt-V-105]**

**By order of the Governor**

Nishant Jain,

**Joint Secretary to the Government.**